# REGIONAL ADMINISTRATIVE UNIT NO. 5

## ABRAM'S VILLAGE, P.E.I.

## ANNUAL REPORT

## 1988 - 1989

OCTOBER 1989

October 25, 1989

Honorable Paul Connolly
Minister of Education
Department of Education
Charlottetown, P.E.I.
C1A 7N8

Dear Sir:

I have the honour to submit for your consideration the 1988-89 Annual Report of the Regional Administrative Unit No. 5.

The report offers a summary of educational activities, a report of the Board Chairman, statistical tables on costs, attendance, enrolments, transportation and also contains an audited financial statement for the school year ended June 30, 1989.

Respectfully submitted,

Euclid Bernard

Euclid Bernard
Chairman

EB/eg

90-04295/1

# INDEX


| | Page |
|---|---|
| Chairman's Report | 1 |
| School Board Members | 5 |
| School Board Committee Structure | 6 |
| School Board Personnel | 7 |
| Teaching Staff | 8 |
| Certification and yrs. of experience-Teaching Staff | 9 |
| Enrolment - October 31, 1988 | 10 |
| Enrolment by Age, Grade, Sex | 11 |
| Enrolment 1979-1989 | 12 |
| Transportation Statistics | 13 |
| Inventory of School Buses | 14 |
| Employees by Category and Average Salary | 15 |
| Instructional Personnel by Certificate and Average Salary | 16 |
| Financial Statement | 1-10 |

# Report of the Board Chairman
## Euclid Bernard

It gives me great pleasure to once again report on the Board's activities this past year. In this report, you will find the usual information pertaining to our financial statement, statistics and lists of names and their titles. As well, I will highlight key events that took place during the past year.

The School Board operated the affairs of the Unit without the services of a full-time superintendent during the 1988-89 school year. Mr. Gabriel Arsenault, principal of l'École Évangéline, was appointed interim superintendent for the year ending June 30.

Four hundred and eighty-seven students were registered at l'École Évangéline at the beginning of the school year. For the first time in a number of years, we had three grade one classes. Fifty-four students were registered at the grade one level.

The following pilot programs were put in place for the 1988-89 school year: French programs at the grade 1,3 and 4 levels, family life programs in grades 7 and 8,a geography program in grade 7, a science program ir grade 7, a history program in grade 12 and a health program in grade 6.

During the month of August, the Board negotiated and received from the Department additional funding to hire extra teaching personnel. This extra funding was granted because of the unforeseen number of registrations during the previous school year and in July and August, 1988, of children from the Summerside military base. With this additional funding, we were able to acquire the services of Miss Claudette Gallant to teach at the grade I level.

In September, the Saint-Thomas Aquinas Society made a presentation to the Board in regards to the options in determining how best to administer French language education. The Society favoured the dual school map concept by which Unit 5 would be responsible for French language education to the children in the Units 1 and 2 territories and a newly formed Unit 6 would be responsible for the same in Units 3 and 4.

A new member was appointed to the board early in the school year. Mrs. Marie Bernard joined the board replacing Mr. Eric Richard.

A major capital project was undertaken last fall. An oil tank was removed from the ground to be replaced with a new one.

The curriculum committee focused its efforts in establishing a policy on special education. A committee was struck with the mandate of submitting a draft copy of the policy to the Board before the end of the year. That work was completed as scheduled. Members of the board, school administration representatives and teachers sat on the committee.

During the month of November, representatives of "Les Jeux de l'Acadie" made a presentation to the Board. The committee of "Les Jeux de l'Acadie" was in the process of submitting an application to hold the finals of "Les Jeux de l'Acadie" in Prince Edward Island. The Board decided to make its facilities available for the Games.

On November 14, Mr. Jean-Guy Vienneau , author of the study on the school-community concept for the Evangeline area was invited to discuss the findings of his study with the Board. The board remains interested in such a concept.

Towards the end of December, the Board received a copy of the background paper pertaining to French language instruction prepared by the Department of Education. Early in the new year, we submitted a brief to the department expressing our views regarding the contents of the background paper. We then met with members of the department to further discuss the comments and suggestions included in our brief.

In February, we advertised to fill the position of superintendent of education on a full-time basis beginning July 1,1989. On May 9, Mr. Gabriel Arsenault was chosen to fill the position.

The School Board presented a brief to the Philosophy Committee in the spring. The brief touched the importance of including the cultural component in the total curriculum as well as the nature of an educated person as perceived by the Board.

Mrs. Angèle Arsenault, member of the Board, and Mrs. Aldine Richard, teacher of special education, attended a national conference in Montreal last March. The conference dealt with different aspects in the field of special education.

During the year, the School Board was represented at the following conferences: Association of Acadian Administrators in Education held at Mont-Carmel, Educational Leadership Conference in Summerside, School Trustees' Association in Charlottetown, Atlantic Association of School Trustees in Moncton and the Canadian School Trustees' Association in Saskatoon.

In closing I wish, on behalf of the Board, to express our sincere gratitude to all the employees: the support staff, the employees of the School Board Office, the teaching staff and the administrative team. You have all contributed in one way or another in making our children's education a quality education.

Our management team is to be commended for a good performance over the past year. We thank them for accepting to take on the extra workload in the absence of a full-time superintendent.

We wish to express our thanks to you, the Minister, and to your Department for the excellent co-operation throughout the year.

I wish to personnally thank the Board members who have given me their support over the past year. Your interest and co-operation are greatly appreciated. To those members who did not re-offer, or were not re-elected, your time and dedication were appreciated by myself and by the community you served. I welcome the new members who will be joining the Board for the next term.

Lastly, but most importantly, I wish to extend, on behalf of the Board our most sincere thanks to the parents and to the students for whom we have the privilege of serving. Your continued support is greatly appreciated.

## School Board - 1988 - 1989

| | | |
|---|---|---|
| Zone 1 - | Brian Perry | (1991) |
| | Stephen Arsenault | (1991) |
| | Gérard Arsenault | (1991) |
| Zone 2 - | Yvonne Arsenault | (1989) |
| | Louise Comeau (July,1988) | (1989) |
| | J. Albert Gallant, Secretary | (1989) |
| Zone 3 - | Marie Bernard | (1991) |
| | Diane Richard | (1991) |
| | René Richard | (1991) |
| Zone 4 - | Alcide Bernard | (1989) |
| | Angèle Arsenault | (1989) |
| | Antoinette Arsenault, V.-Pres. | (1989) |
| Zone 5 - | Euclid Bernard, President | (1991) |
| | Ulric Gallant | (1989) |
| | Carmella Richard | (1991) |

## Committees - Unit 5 School Board - 1988-1989

### Executive

President - Euclid Bernard
Vice-president - Antoinette Arsenault
Secretary - J. Albert Gallant

### Personnel and Finance Committee

Yvonne Arsenault, president
Gérard Arsenault
Alcide Bernard
J. Albert Gallant
Angèle Arsenault

### Transportation and Maintenance Committee

Ulric Gallant, president
Brian Perry
René Richard
Stephen Arsenault

### Curriculum Committee

Antoinette Arsenault, president
Diane Richard
Carmella Richard
Yvonne Arsenault
Angèle Arsenault

## Board Office Staff - 1988-1989

Acting Superintendent of Education - Gabriel Arsenault
Accounting Technician - Noella Gallant
Secretary - Elise Gallant (half-time)
Operations Supervisor - Marcel Bernard

## School Secretaries

Lorraine Brown
Elise Gallant (half-time)

## Janitorial Staff

Edward F. Gallant - Custodian
Victor Rousselle - Custodian
Alyre Arsenault - Cleaner
Cécile Barriault - Cleaner
Claudette Poirier - Cleaner

## School Bus Drivers

Edward Arsenault - A
Ernest F. Arsenault - A
Léo J. Arsenault - A
Henry Bernard - A
Euclide Gallant - A
Edward J. Gallant - A
Benoit Poirier - A
Pascal Poirier - B
Alyre Richard - A

## Teaching Staff - 1988-89

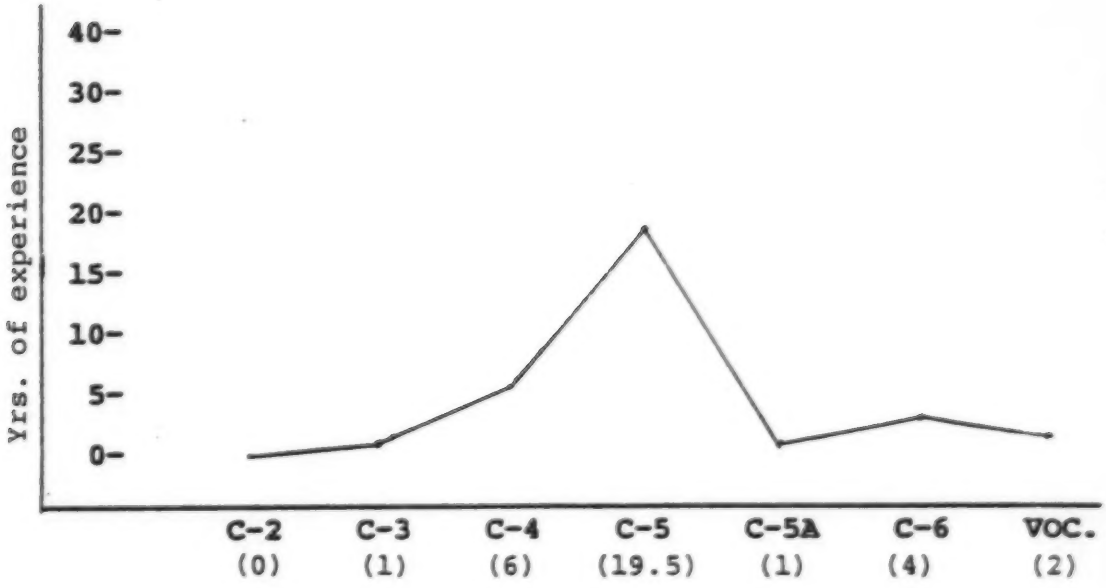
### École Évangéline

Gabriel Arsenault, Principal
Vallier Ouellette, Vice-principal
Albert Arsenault
Bénita Arsenault
Bernice Arsenault
Erma Arsenault
Imelda Arsenault, half year
Léona Arsenault
Louis Arsenault
Lucie Arsenault, 2nd semester
Marie-Anne Arsenault
Orella Arsenault
Rita Arsenault
Simone Arsenault
Una Arsenault
Zita Arsenault
Raymond Bernard
Paul Cyr
J. Edmond Gallant
Jeanne Gallant
Lorraine Gallant
Nicole Gallant
Ronald Gallant
Thérèsa Gallant
Zita Gallant
Michel Laliberté
Philippe LeBlanc, half year
Carmella Lubbersen
Dick Lubbersen
Patricia Perry
Darlene Poirier
Aldine Richard
Bertha Richard
Maria Richard
Velma Richard
Nicole Richard, teacher assistant, Sept.88/-Jan./89
Sophie McNeill, teacher assistant, Jan.-June/89
Monique Barriault

## Teaching Staff

## Certification and years of experience

## 1988-1989



## Enrolment October 31, 1988

| | |
|---|---|
| École Évangéline - Grades 1 - 12 | 481 |
| Number of students participating in the Integration Program at Holland College | 9 |

PRINCE EDWARD ISLAND

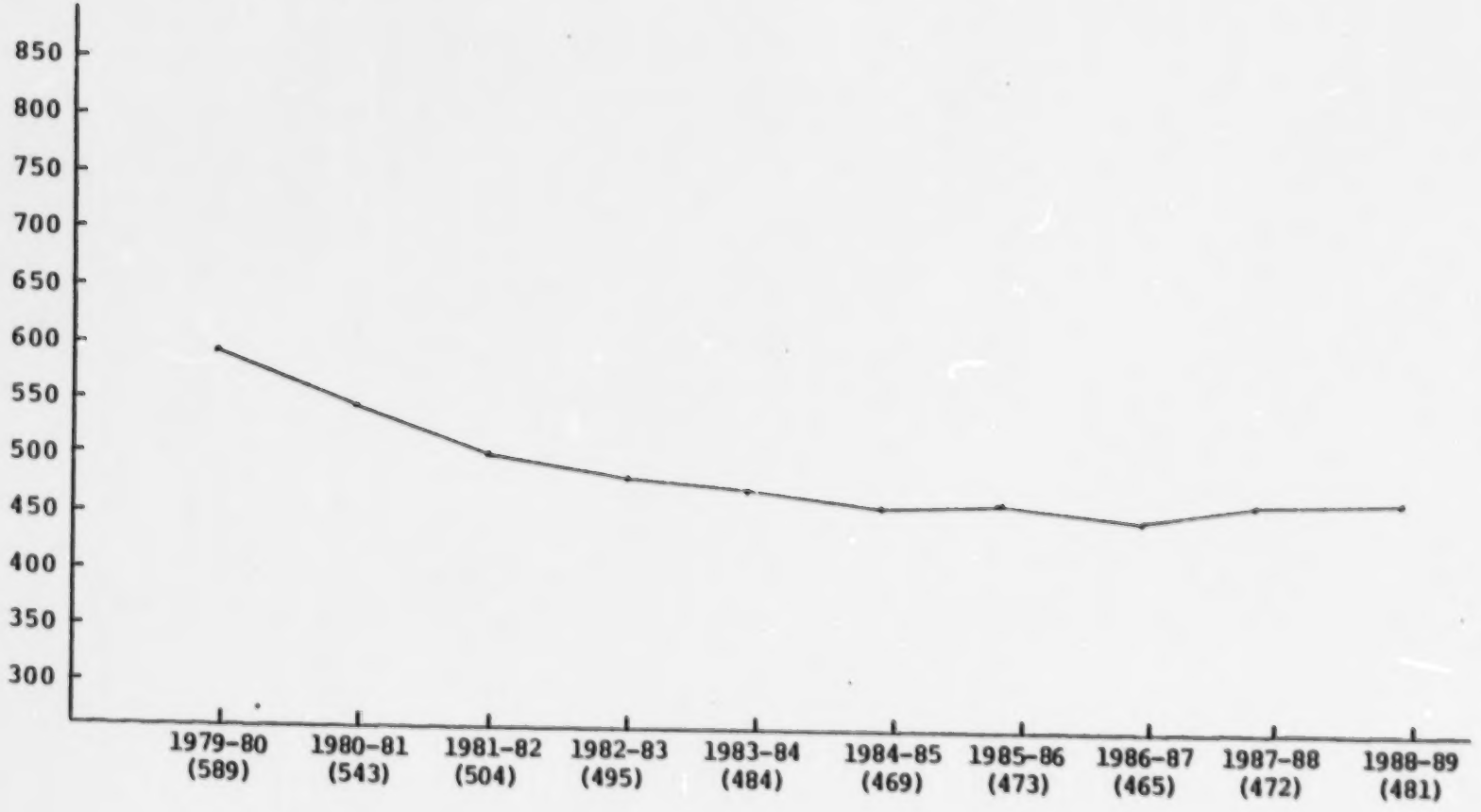
ENROLMENT BY AGE, GRADE, SEX

UNIT 5

OCTOBER 31, 1988

| | GRADE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1 | | 2 | | 3 | | 4 | | 5 | | 6 | | 7 | | 8 | | 9 | | 10 | | 11 | | 12 | | SPEC. | | TOTAL | | TOTAL |
| AGE | F | M | F | M | F | M | F | M | F | M | F | M | F | M | F | M | F | M | F | M | F | M | F | M | F | M | F | M | |
| Under 6 | 1 | 7 | | | | | | | | | | | | | | | | | | | | | | | | | 1 | 7 | 8 |
| 6 | 18 | 19 | 4 | 2 | | | | | | | | | | | | | | | | | | | | | | | 22 | 21 | 43 |
| 7 | 3 | 6 | 14 | 19 | 3 | 2 | | | | | | | | | | | | | | | | | | | | | 20 | 27 | 47 |
| 8 | | | | 5 | 15 | 19 | 1 | 4 | | | | | | | | | | | | | | | | | | | 16 | 28 | 44 |
| 9 | | | | | | 2 | 17 | 13 | 4 | 4 | | | | | | | | | | | | | | | | | 21 | 19 | 40 |
| 10 | | | | | | | | 3 | 14 | 21 | 5 | 2 | | | | | | | | | | | | | | | 19 | 26 | 45 |
| 11 | | | | | 1 | | | | | | 18 | 14 | 3 | 3 | | | | | | | | | | | | | 22 | 17 | 39 |
| 12 | | | | | | | | | | 1 | 1 | 5 | 24 | 9 | 1 | 3 | | | | | | | | | | | 26 | 18 | 44 |
| 13 | | | | | | | | | | | | 1 | 1 | 2 | 15 | 11 | 2 | 3 | | | | | | | | | 18 | 17 | 35 |
| 14 | | | | | | | | | | | | | | 2 | 1 | 1 | 13 | 7 | 7 | 2 | | | | | | | 21 | 12 | 33 |
| 15 | | | | | | | | | | | | | | | | 5 | 1 | 4 | 13 | 9 | 5 | 3 | | | | | 19 | 21 | 40 |
| 16 | | | | | | | | | | | | | | | | | | 2 | | 2 | 15 | 4 | 6 | | | | 21 | 8 | 29 |
| 17 | | | | | | | | | | | | | | | | | | | | | 1 | | 10 | 14 | | | 11 | 14 | 25 |
| 18 | | | | | | | | | | | | | | | | | | | | | | | 1 | 6 | | | 1 | 6 | 7 |
| 19 | | | | | | | | | | | | | | | | | | | | | | | | 1 | | | | 1 | 1 |
| 20 | | | | | | | | | | | | | | | | | | | | | | 1 | | | | | | 1 | 1 |
| Over 20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 22 | 32 | 18 | 26 | 19 | 23 | 18 | 20 | 18 | 26 | 24 | 22 | 28 | 16 | 17 | 20 | 16 | 16 | 20 | 13 | 21 | 8 | 17 | 21 | | | 238 | 243 | 481 |

## Enrolment October 31, 1979-1989



## REGIONAL SCHOOL UNIT NO. 5
## TRANSPORTATION STATISTICS 1988-1989

| | | | | |
|---|---|---|---|---|
| 1) | - | Number of operational buses | | 10 |
| 2) | - | Seating capacity of buses used | | 600 |
| 3) | - | Number of students transported | | 481 |
| 4) | - | Kilometers per day - regular routes | | 544 |
| 5) | - | Kilometers per year - regular routes | | 97,096 |
| 6) | - | Kilometers per year - extra-curricular | | 15,204 |
| 7) | - | Total kilometers per year | | 112,300 |
| 8) | - | Cost of salaries and benefits | $ | 193,093 |
| 9) | - | Cost of bus operation | $ | 42,885 |
| 10) | - | Total operational cost ( 8 + 9) | $ | 235,978 |
| 11) | - | Average number of students per bus (3 ÷ 1) | | 48.1 |
| 12) | - | Average number of yearly kilometers per bus ( 7 ÷ 1) | | 11,230 |
| 13) | - | Operational cost per bus ( 9 ÷ 1) | | 4,288 |
| 14) | - | Operational cost per kilometer ( 9 ÷ 7) | | .38 |
| 15) | - | Total transportation operational cost per student transported ( 10 ÷ 3) | $ | 490 |

## REGIONAL SCHOOL UNIT NO. 5

## INVENTORY OF SCHOOL BUSES

| | |
|---|---|
| Number of school buses on hand July 1, 1988 | 10 |
| Buses sold since July 1, 1988 | 1 |
| Other buses removed from inventory | 0 |
| New buses: | |
| Ordered | 1 |
| Delivered | 0 |
| Number of buses on hand July 30, 1989 | 9 |

## Number of Full-time Equivalent Employees

## By Category and Average Salary

| CATEGORY | No. | AVERAGE SALARY |
|---|---|---|
| Clerical | 3 | $ 22,517 |
| Teacher Assistants | 2 | 11,316 |
| Janitorial | 5 | 19,322 |
| Transportation | 9 | 16,503 |
| Supervisory: | | |
| Instructional and Non-Instructional | 2 | 44,830 |
| | 21 | $ 19,698 |

## Number of Full-time Equivalent Teachers

## By Qualification & Average Salary

| CLASS OF CREDENTIALS | NO. | AVERAGE SALARY |
|---|---|---|
| C3 | 1 | $ 27,691 |
| C4 | 6 | 29,319 |
| C5 | 19.5 | 38,452 |
| C5A | 1 | 41,597 |
| C6 | 4 | 44,376 |
| V3B | 2 | 39,238 |
| | 33.5 | $ 36,102 |

Note: Above amounts include responsibility allowances but do not include substitude teachers' salaries.

REGIONAL ADMINISTRATIVE UNIT NO. 5

ABRAM-VILLAGE, PRINCE EDWARD ISLAND

# F I N A N C I A L  S T A T E M E N T S

JUNE 30, 1989

CONTENTS


| | PAGE |
|---|---|
| Auditors' Report | 1 |
| Balance Sheet | 2, 3 |
| Statement of Capital Surplus | 4 |
| Statement of Revenue, Expense and Operating Surplus | 5 |
| Schedule of Administration Expenses | 6 |
| Schedule of Instructional Expenses | 7 |
| Schedule of School Maintenance and Operation Expenses | 8 |
| Schedule of Transportation Expenses | 9 |
| Notes to Financial Statements | 10 |

# AUDITORS' REPORT

To the Board of School Trustees of Regional Administrative Unit No. 5

We have examined the balance sheet of Regional Administrative Unit No. 5 as at June 30, 1989 and the statements of revenue, expense and operating surplus and capital surplus for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion these financial statements present fairly the financial position of the Unit as at June 30, 1989 and the results of its operations for the year then ended in accordance with generally accepted accounting principles adopted for Prince Edward Island Regional Administrative Units applied on a basis consistent with that of the preceding year.

Summerside, Prince Edward Island

August 25, 1989 Chartered Accountants

REGIONAL ADMINISTRATIVE UNIT NO. 5

BALANCE SHEET

JUNE 30, 1989

| ASSETS | | | 1989 | 1988 |
|---|---|---|---|---|
| Current | | | | |
| Cash | | | $ 40,088 | |
| Receivables | | | | |
| Grant - Province of Prince Edward Island | | | 102,461 | $ 204,630 |
| Miscellaneous | | | 30,285 | 25,349 |
| | | | 172,834 | 229,979 |
| Capital | | | | |
| Fixed (Note 1) | Gross Value | Accumulated Depreciation | Net Book Value | Net Book Value |
| Land | $ 7,757 | | $ 7,757 | $ 7,757 |
| Buildings | 2,485,812 | $ 645,726 | 1,840,086 | 1,872,662 |
| Furniture and equipment | 492,437 | 375,557 | 116,880 | 108,554 |
| Buses | 261,462 | 169,558 | 91,904 | 114,775 |
| | $3,247,468 | $1,190,841 | 2,056,627 | 2,103,748 |
| | | | $2,229,461 | $2,333,727 |

REGIONAL ADMINISTRATIVE UNIT NO. 5

BALANCE SHEET

JUNE 30, 1989

| LIABILITIES AND SURPLUS | 1989 | 1988 |
|---|---|---|
| Current | | |
| Bank indebtedness | | $ 129,789 |
| Payables and accruals | | |
| General | $ 23,864 | 30,034 |
| Salaries and benefits | 21,377 | 8,409 |
| Debentures and interest payable | 1,238 | 1,238 |
| Payable to Province of Prince Edward Island | 78,459 | 72,124 |
| Deferred funding (Note 2) | 23,413 | 313 |
| | 148,351 | 241,907 |
| Operating surplus (deficit) | 24,483 | (11,928) |
| | 172,834 | 229,979 |
| Capital | | |
| Long term debt (Note 3) | 935,067 | 988,958 |
| Capital surplus | 1,121,560 | 1,114,790 |
| | 2,056,627 | 2,103,748 |
| | $2,229,461 | $2,333,727 |

ON BEHALF OF THE BOARD

Trustee

Trustee

REGIONAL ADMINISTRATIVE UNIT NO. 5

STATEMENT OF CAPITAL SURPLUS

YEAR ENDED JUNE 30, 1989

| | 1989 | 1988 |
|---|---|---|
| Capital surplus, beginning of year | $1,114,790 | $1,057,054 |
| Add: | | |
| Major renovations - buildings | 18,312 | 8,715 |
| Furniture and equipment | 28,952 | 5,971 |
| Buses | | 48,101 |
| Debt retirement | 93,891 | 87,462 |
| | 141,155 | 150,249 |
| Deduct: | | |
| Disposal of fixed assets | 3,705 | |
| Issue of long term debt | 40,000 | |
| Depreciation | | |
| Buildings | 47,182 | 48,017 |
| Furniture and equipment | 20,626 | 19,090 |
| Buses | 22,872 | 25,406 |
| | 134,385 | 92,513 |
| Capital surplus, end of year | $1,121,560 | $1,114,790 |

# REGIONAL ADMINISTRATIVE UNIT NO. 5

## STATEMENT OF REVENUE, EXPENSE AND OPERATING SURPLUS

## YEAR ENDED JUNE 30, 1989

| | Page | 1989 | % | 1988 | % |
|---|---|---|---|---|---|
| Revenue | | | | | |
| Grants from the Department of Education | | | | | |
| Administration | | $ 205,261 | 8.4 | $ 199,357 | 8.8 |
| Instructional | | 1,496,095 | 61.1 | 1,368,829 | 60.1 |
| School maintenance and operation | | 244,655 | 10.0 | 235,452 | 10.3 |
| Transportation | | 246,910 | 10.1 | 215,061 | 9.4 |
| Interest on long term debt | | 133,789 | 5.5 | 141,498 | 6.2 |
| Depreciation funds | | 90,680 | 3.7 | 92,513 | 4.0 |
| Grant - French Monitor Program | | 12,004 | .5 | 10,515 | .5 |
| Rentals | | 16,183 | .6 | 11,559 | .5 |
| Interest | | 49 | | | |
| Sale of assets | | 980 | | 1,053 | .1 |
| Sundry | | 2,690 | .1 | 1,132 | .1 |
| | | 2,449,296 | 100.0 | 2,276,969 | 100.0 |
| Expenses | | | | | |
| Administration | 6 | 216,222 | 8.9 | 215,514 | 9.5 |
| Instructional | 7 | 1,501,611 | 62.0 | 1,385,665 | 61.1 |
| School maintenance and operation | 8 | 300,937 | 12.3 | 287,864 | 12.7 |
| Transportation | 9 | 258,850 | 10.6 | 237,562 | 10.5 |
| Interest on long term debt | | 133,789 | 5.5 | 141,498 | 6.2 |
| Special capital projects (Note 4) | | 1,476 | .7 | 985 | |
| | | 2,412,885 | 100.0 | 2,269,088 | 100.0 |
| Excess of revenue over expense | | 36,411 | | 7,881 | |
| Operating deficit, beginning of year | | (11,928) | | (19,809) | |
| Operating surplus (deficit), end of year | | $ 24,483 | | $ (11,928) | |

REGIONAL ADMINISTRATIVE UNIT NO. 5

SCHEDULE OF ADMINISTRATION EXPENSES

YEAR ENDED JUNE 30, 1989

| | 1989 | % | 1988 | % |
|---|---|---|---|---|
| Salaries and benefits | | | | |
| Supervisory and clerical | $ 135,576 | 62.7 | $ 134,968 | 62.6 |
| Insurance | 476 | | 603 | |
| Professional services | 6,815 | | 12,523 | |
| Board member remuneration | 25,000 | | 18,000 | |
| Board member travel and other | 23,213 | | 23,207 | |
| Postal services | 3,363 | | 3,034 | |
| Freight and express | 345 | | 444 | |
| Advertising | 3,898 | | 1,160 | |
| Office supplies | 491 | | 1,858 | |
| Telephone | 9,243 | | 7,482 | |
| Travel | 5,441 | | 10,156 | |
| Professional development | 1,580 | | 1,681 | |
| Miscellaneous | 781 | | 398 | |
| | 80,646 | 37.3 | 80,546 | 37.4 |
| | $ 216,222 | 100.0 | $ 215,514 | 100.0 |

Note: Supervisory and clerical salaries include:

Superintendent
Board office secretarial and clerical staff
School secretarial staff

REGIONAL ADMINISTRATIVE UNIT NO. 5

SCHEDULE OF INSTRUCTIONAL EXPENSES

YEAR ENDED JUNE 30, 1989

| | 1989 | % | 1988 | % |
|---|---|---|---|---|
| Salaries and benefits | | | | |
| Instructional supervisory | $ 117,948 | 7.8 | $ 158,455 | 11.4 |
| Instructional non supervisory | 1,352,146 | 90.1 | 1,194,109 | 86.2 |
| | 1,470,094 | 97.9 | 1,352,564 | 97.6 |
| Program | | | | |
| Library | 741 | | 857 | |
| Duplicating supplies | 12,536 | | 18,249 | |
| Academic supplies | 4,123 | | 3,583 | |
| Home economics | 476 | | 226 | |
| Industrial arts | 4,608 | | 3,526 | |
| Science | 919 | | 217 | |
| Physical education | 2,988 | | 3,029 | |
| Music | 467 | | 509 | |
| Computer | 1,114 | | 536 | |
| Special education | 695 | | | |
| Vocational education | | | | |
| Motor vehicle | 723 | | 925 | |
| Business | 443 | | 123 | |
| Electrical | | | 911 | |
| Pre vocational education | | | | |
| Drafting | 800 | | | |
| Miscellaneous | 884 | | 410 | |
| | 31,517 | 2.1 | 33,101 | 2.4 |
| | $1,501,611 | 100.0 | $1,385,665 | 100.0 |

Note: Supervisory salaries include:
Principals
Vice Principals
Co-ordinators

Non-supervisory salaries include
All teaching staff excluding
those listed above.

REGIONAL ADMINISTRATIVE UNIT NO. 5

SCHEDULE OF SCHOOL MAINTENANCE AND OPERATION EXPENSES

YEAR ENDED JUNE 30, 1989

| | 1989 | % | 1988 | % |
|---|---|---|---|---|
| Salaries and benefits | $ 132,266 | 44.0 | $ 126,715 | 44.0 |
| Fuel | 24,714 | | 24,798 | |
| Insurance | 7,871 | | 11,130 | |
| Rentals | | | 126 | |
| Electricity | 24,553 | | 24,110 | |
| Garbage, water and sewage | 5,598 | | 5,500 | |
| Janitorial supplies | 6,299 | | 4,170 | |
| Equipment repairs | 2,893 | | 1,031 | |
| Building repairs | 14,787 | | 13,187 | |
| Annual cleaning | 2,454 | | 1,169 | |
| Maintenance of grounds | 6,137 | | 2,822 | |
| Snow removal | 2,265 | | 3,540 | |
| Equipment maintenance contract | 3,071 | | 2,279 | |
| Miscellaneous | 221 | | 180 | |
| | 100,863 | 33.5 | 94,042 | 32.7 |
| Depreciation - buildings | 47,182 | | 48,017 | |
| - furniture and equipment | 20,626 | | 19,090 | |
| | 67,808 | 22.5 | 67,107 | 23.3 |
| | $ 300,937 | 100.0 | $ 287,864 | 100.0 |

Note: Salaries include:
Building and maintenance supervisor
Janitorial staff
Maintenance staff

REGIONAL ADMINISTRATIVE UNIT NO. 5

SCHEDULE OF TRANSPORTATION EXPENSES

YEAR ENDED JUNE 30, 1989

| | 1989 | % | 1988 | % |
|---|---|---|---|---|
| Salaries and benefits | $ 193,093 | 75.0 | $ 160,546 | 67.6 |
| Gas | 20,392 | | 28,967 | |
| Oil | 1,173 | | 1,282 | |
| Repairs | 15,345 | | 17,187 | |
| Insurance | 1,070 | | 1,250 | |
| Tires | 2,387 | | 812 | |
| Extra curricular transportation | 842 | | 536 | |
| Snow removal | 325 | | 857 | |
| Miscellaneous | 1,351 | | 719 | |
| | 42,885 | 16.6 | 51,610 | 21.7 |
| Depreciation - buses | 22,872 | 8.4 | 25,406 | 10.7 |
| | $ 258,850 | 100.0 | $ 237,562 | 100.0 |

Note: Salaries include:
Transportation supervisor
Bus driver staff

REGIONAL ADMINISTRATIVE UNIT NO. 5

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1989

1. Accounting policies

a) Capitalization of fixed assets

Land, buildings, furniture and equipment are shown at value carried in the accounts of the former school boards at June 30, 1972 with subsequent additions at cost. Buses are shown at cost.

b) Depreciation

Depreciation is recorded on the diminishing balance basis for buildings at the rate of 2.5% and furniture and equipment at the rate of 15%. Depreciation is recorded on the straight line basis for buses at the rate of 12%.

c) Commitments

Included in payables and accruals are outstanding commitments pertaining to the 1988-89 school year for which the goods and services are to be received or provided subsequent to year end.

d) Deferred revenue

The Department of Education requires the unexpended portion of grants received for school bus purchases to be deferred and used for future bus purchases.

e) Interest on long term debt

Interest on long term debt is not accrued at year end but is recorded as an expenditure only when paid. The amount accrued at June 30, 1989 was $33,030 (1988 - $38,405). This will be received as a grant from the Department of Education when paid.

REGIONAL ADMINISTRATIVE UNIT NO. 5

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1989

2. Deferred funding - fixed assets

| | 1989 | 1988 |
|---|---|---|
| Balance, beginning of year | $ 313 | $ 43,113 |
| Grants received - Transport Canada | | 5,000 |
| Funding through issue of long term debt | 23,100 | |
| Interest | | 301 |
| | 23,413 | 48,414 |
| Bus purchases | | 48,101 |
| Balance, end of year | $ 23,413 | $ 313 |

REGIONAL ADMINISTRATIVE UNIT NO. 5

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1989

3. Long term debt - debentures

| | 1989 | 1988 |
|---|---|---|
| 11 7/8% debenture maturing March 31, 1994 | $ 40,000 | |
| 9 % debenture, maturing February 16, 1992 | 24,859 | $ 31,816 |
| 8 % debenture, maturing October 15, 1988 | | 70,000 |
| 14 1/4% debenture, maturing March 31, 2010 | 846,661 | 853,541 |
| 11 % debenture, maturing September 3, 1990 | 23,547 | 33,601 |
| | $ 935,067 | $ 988,958 |

Annual principal repayments required in each of the next five years are as follows: 1990 - $36,133, 1991 - $26,299, 1992 - $29,164, 1993- $22,554, 1994 - $25,276. Funds for the above repayments will be provided annually by the Department of Education.

4. Special capital projects

| | | |
|---|---|---|
| Total capital additions | $ 47,264 | $ 62,787 |
| Capital grants from the Department of Education | (28,888) | 61,802 |
| Funding through issue of long term debt | (16,900) | |
| | $ 1,476 | $ 985 |

5. Minority language items included in instructional revenue and expense

| | 1989 | 1988 |
|---|---|---|
| Grant revenue | $ 21,188 | $ 10,219 |
| Expenses | 24,111 | (11,296) |
| | $ (2,923) | $ (1,077) |